

TABLE 10. SOFT DRINK TAX COLLECTIONS
[G.S. 105 ARTICLE 2B.]

Fiscal year	Soft Drink tax gross collections [\$]	Refunds [\$]	Collections to General Fund [net collections] [\$]	% change from prior year net collections
1988-89.....	28,181,885	269,813	27,912,071	2.00%
1989-90.....	29,192,090	205,042	28,987,047	3.85%
1990-91.....	29,803,913	51,853	29,752,060	2.64%
1991-92.....	32,522,160	104,352	32,417,808	8.96%
1992-93.....	34,638,786	177,413	34,461,373	6.30%
1993-94.....	36,619,009	80,321	36,538,688	6.03%
1994-95.....	38,899,568	941,488	37,958,080	3.88%
1995-96.....	39,822,258	16,259	39,805,998	4.87%
1996-97.....	31,572,316	224,670	31,347,645	-21.25%
1997-98.....	23,082,977	4,332	23,078,645	-26.38%
1998-99.....	12,385,729	36,476	12,349,253	-46.49%
1999-00.....	1,328,631	42,682	1,285,949	-89.59%
2000-01.....	51,207	5	51,202	-96.02%
2001-02.....	1,855	-	1,855	-96.38%
2002-03.....	-	-	-	-100.00%

Detail may not add to totals due to rounding.

The soft drink tax (G.S. 105-113.41 through 105-113.67) was repealed effective July 1, 1999.

The soft drink excise tax was imposed on distributors, wholesale dealers, or retail dealers who first distributed sold, consumed, or otherwise handled bottled soft drink or base products in this State

Soft drink tax rates and bases:

Effective date	Rate	Base	Effective date	Rate	Base
9/1/69	1 cent	per bottled soft drink	9/1/69	\$1 per gallon	liquid base products (4/5 cent per ounce)
7/1/96-6/30/97	3/4 cent		7/1/96-6/30/97	75 cents per gallon	
7/1/97-6/30/98	1/2 cent		7/1/97-6/30/98	50 cents per gallon	
7/1/98-6/30/99	1/4 cent		7/1/98-6/30/99	25 cents per gallon	

[Rates for dry base products were the same as for bottled soft drinks except that the rates were per ounce for dry base product instead of per bottle for bottled products.]

